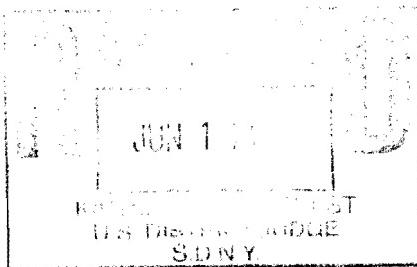


ALLEN & OVERY

Honorable Katherine B. Forrest
 United States District Court
 Southern District of New York
 500 Pearl Street
 New York, NY 10007-1312



Our ref /0018147-0000152 NY:16974472.2

Re: SEC v. Tourre 10 CV 3229 (KBF)

Dear Judge Forrest:

Allen & Overy LLP
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June 12 2013
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We write to update the Court on a telephone call we had this afternoon with Trevor Welch of the Kasowitz Benson firm. Mr. Welch, who represents both ACA in its ongoing civil litigation against Goldman Sachs and Lucas Westreich as a trial witness in this litigation, informed us that he has just been retained to represent another trial witness, Keith Gorman. Mr. Gorman was ACA's CDO Portfolio Manager on the Abacus 2007-ACI transaction.

As Your Honor is aware, Mr. Tourre intends to call Keith Gorman as a trial witness. A trial subpoena for his testimony was accepted on November 19, 2012 by his prior counsel, Paul Leder at the Richards Kibbe & Orbe firm. In this afternoon's call, in addition to notifying us of his new representation, Mr. Welch informed us that Mr. Gorman has moved to London. He also informed us that he cannot assure us that Mr. Gorman will appear at trial but, as new counsel, is researching and considering the matter. Given the importance of Mr. Gorman as a trial witness and the approaching trial date, we thought it prudent to bring this matter to your attention.

Respectfully submitted,

Pamela Rogers Chepiga
Pamela Rogers Chepiga

cc: John P. Coffey
 Matthew T. Martens
 Richard E. Simpson
 Christian D. H. Schultz
 Bridget Fitzpatrick
 Trevor Welch

Ordered

Pass to Clerk.

*6/14/13 K. B. Forrester
 usdj*

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